IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA,)
Plaintiff,)
v.) No. 2:09-cv-00404 (GLL
RAND L. HAUSER, et al.,)
Defendants.)

DEFAULT JUDGMENT

Upon consideration of the United States' Motion for Default Judgment and Order of Sale, it is ORDERED that the motion is and be granted and it is ORDERED and ADJUDGED:

That the United States recover from defendants Rand L. Hauser and Karen Bridge Hauser the sum of \$78,664.51 as of July 16, 2009, plus statutory additions until paid, for unpaid federal income taxes and associated interest and penalties for tax years 1998, 2001, 2002 and 2003;

That the United States has valid and subsisting liens against the real property located at 1612 Catherine Street, Latrobe, Pennsylvania ("the Real Property"), matching the following legal description:

All that certain lot or parcel of land situate in Latrobe Borough, Westmoreland County, Pennsylvania, and being known and designated as Lot No. 6 in the Jacob Fehr Plan of Lots, unrecorded, and being more particularly bounded and described as follows:

Beginning at a point on the Easterly line of Catherine Street, in said Borough, on dividing line between the premises herein conveyed and Lot No. 5, now or formerly of Joseph A. Hill, in said plan; thence along said dividing line, North 89 degrees, 30 minutes East, a distance of 100 feet to the westerly line of a 10 foot alley; thence along the westerly line of said 10 foot alley, North 00 degrees, 30 minutes West, a distance of 50 feet to a point on the dividing line between premises herein conveyed and Lot No. 7, of said plan, now or formerly of Earl W. Campbell, Jr.; thence along said dividing line, South 89 degrees, 30 minutes West, a distance of 100 feet to a point on the easterly line of Catherine Street; thence along the easterly line of Catherine Street; South 00 degrees, 30 minutes East, a distance of 50 feet to the place of beginning. Said description being in accordance with the survey of James Richard Deglau, dated October 28, 1971.

Having thereon erected a two-story frame house and garage.

Being the same premises granted and conveyed to Karen W. Bridge by deed of Patrick B. Bridge and Karen W. Bridge, his wife, dated September 14, 1988 and recorded April 4, 1991 in the Office of the Recorder of Deeds of Westmoreland County, Pennsylvania, in Deed Book Volume 3011, page 052.

That the federal tax liens attaching to the Real Property be foreclosed;

That the Real Property be sold, free and clear of any interest therein of Rand L.

Hauser and Karen Bridge Hauser, City of Latrobe, Commercial Bank & Trust of

Pennsylvania, Westmoreland County Tax Claims Bureau, and Commonwealth of

Pennsylvania, Department of Revenue; and

The order of priority of the liens on the property described in paragraph 18 of the Complaint is as follows:

First, the United States in an amount to cover the expenses of the sale including the expense of maintaining the realty pending sale and confirmation;

Second, all taxes unpaid and matured that are owed for real property taxes on the property;

Third, Westmoreland County Tax Claim Bureau's tax lien;

Fourth, the City of Latrobe's tax liens;

Fifth, the Commercial Bank & Trust of Pennsylvania's mortgage lien;

Sixth, the United States' lien filed June 7, 2005;

Seventh, the United States' lien filed March 20, 2006;

Eighth, the Commonwealth of Pennsylvania, Department of Revenue's lien for tax debts filed August 14, 2006; and

Ninth, Rand L. Hauser and Karen Bridge Hauser.

Signed this 2^{y} day of

, 2009.

UNITED STATES DISTRICT JUDGI